Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1-15. (Cancelled).

16. (New) A method for reducing the internal resistance of a lithium secondary battery that includes a positive active material containing a lithium manganese oxide material having a cubic spinel structure, said method comprising the steps of:

(a) mixing lithium-containing compounds with manganese-containing compounds to form a mixture;

(b) firing said mixture in an oxidizing atmosphere at a temperature of 650°C to 1000°C for 5 to 50 hours to form an intermediate material; and

(c) firing said intermediate material in an oxidizing atmosphere at a temperature higher than the temperature of step (b) and within a range of 650°C to 1000°C for 5 to 50 hours to form a lithium manganese oxide material;

whereby the crystallite size of said lithium manganese oxide material is 58 nm or greater, and whereby the lattice distortion of said final lithium manganese oxide material is 0.09% or less, such that the internal resistance of the lithium secondary battery is reduced.

17. (New) The method according to claim 16, wherein a Li/Mn ratio in said lithium manganese oxide material exceeds 0.5.

18. (New) The method according to claim 16, wherein said lithium manganese oxide material comprises at least one of salts and oxides of lithium in combination with at least one of salts and oxides of manganese.

19. (New) The method according to claim 16, wherein said lithium manganese oxide material is fired a third time at a temperature higher than the temperature of step (c).

20. (New) The method of claim 16, further comprising at least one pulverization step between step (b) and step (c), wherein said intermediate material is pulverized to form a pulverized intermediate material.

21. (New) The method according to claim 20, wherein a mean particle size of said pulverized intermediate material is 10 μm or less.

22. (New) The method of claim 19, further comprising at least one pulverization step between step (b) and step (c), wherein said intermediate material is pulverized to form a pulverized intermediate material.

23. (New) The method of claim 22, further comprising at least one pulverization step after step (c), wherein said final lithium manganese oxide material is pulverized to form a pulverized final material.

24. (New) The method of claim 23, wherein a mean particle size of said pulverized final material is 10 μm or less.